



WISCONSIN ACCOUNTING MANUAL
 Department of Administration – State Controller’s Office

Section	07	REVENUE AND ACCOUNTS RECEIVABLE	Effective Date	7/1/2015
Sub-section	06	Sales Taxes	Revision Date	02/21/2019
SAM Ref	6-8			

BACKGROUND

Like other businesses, state agencies must collect state/county sales taxes according to Department of Revenue (DOR) guidelines.

POLICIES

1. The SCO has designated NON-BUDGET appropriation 90200 for the collection and transfer of sales taxes.
2. Agencies should transfer sales tax collections to DOR via an inter-unit transfer.

PROCEDURES

The sales taxes collected should be recorded as revenue into non-budget custody appropriation 90200.

DR/CR	GL Unit	Line Amt	Bud Ref	Fd	Appn	Dept	Account	Account Name
DR	XXXXX	500.00	FY 2016	XXXXX	90200	XXXXXXXXXX	1000000	Treasurer’s Cash
CR	XXXXX	-450.00	FY 2016	XXXXX	90200	XXXXXXXXXX	5992000	State Sales Tax Collections
CR	XXXXX	-50.00	FY 2016	XXXXX	90200	XXXXXXXXXX	5975000	County Sales Tax Collections

To record the collection of \$500 in sales taxes (\$450 state, \$50 county).

DR/CR	GL Unit	Line Amt	Bud Ref	Fd	Appn	Dept	Account	Account Name
DR	XXXXX	450.00	FY 2016	XXXXX	90200	XXXXXXXXXX	5995000	State Sales Tax Trf to DOR
DR	XXXXX	50.00	FY 2016	XXXXX	90200	XXXXXXXXXX	5976000	Co Sales Tax Trf to DOR
CR	XXXXX	-500.00	FY 2016	XXXXX	90200	XXXXXXXXXX	1000000	Treasurer’s Cash

To record the disbursement of \$500 in sales taxes (\$450 state, \$50 county) to DOR.